

Honorable James L. Robart

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JAN 16 2019

AT SEATTLE  
CLERK U.S. DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
BY DEPUTY

UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,  
Plaintiff,

NO. CR19-004 JLR

**PLEA AGREEMENT**

v.

TAE YOUNG KIM,  
Defendant.

The United States of America, by and through Annette L. Hayes, United States Attorney for the Western District of Washington, and Matthew Diggs, Assistant United States Attorney for said District, TAE YOUNG KIM, and his attorney, Robert McCallum, enter into the following Agreement, pursuant to Federal Rule of Criminal Procedure 11(c)(1)(B):

1. **Waiver of Indictment.** Defendant, having been advised of the right to be charged by Indictment, agrees to waive that right and enter pleas of guilty to the charges brought by the United States Attorney in an Information.

2. **The Charges.** Defendant, having been advised of the right to have this matter tried before a jury, agrees to waive that right and enter pleas of guilty to the following charges contained in the Information.

a. Wire Fraud, as charged in Count 1, in violation of Title 18, United States Code, Section 1343.

1           b.     Filing a False Tax Return, as charged in Count 2, in violation of  
2 Title 26, United States Code, Section 7206(1)

3           By entering these pleas of guilty, Defendant hereby waives all objections to the  
4 form of the charging document. Defendant further understands that before entering his  
5 guilty pleas, he will be placed under oath. Any statement given by Defendant under oath  
6 may be used by the United States in a prosecution for perjury or false statement.

7           3.     **Elements of the Offenses.** The elements of the offenses to which  
8 Defendant is pleading guilty are as follows:

9           a.     The elements of Wire Fraud, as charged in Count 1, in violation of  
10 Title 18, United States Code, Section 1343, are as follows:

11           First, the defendant made up a scheme or plan to defraud or for obtaining money  
12 or property by making false promises, statements or representations;

13           Second, the defendant knew the statements or promises were false;

14           Third, the statements or promises were material, that is they would reasonably  
15 influence a person to part with money or property;

16           Fourth, the defendant acted with the intent to defraud, that is the intent to deceive  
17 or cheat; and,

18           Fifth, the defendant used or caused to be used, interstate wire communications to  
19 carry out or attempt to carry out an essential part of the scheme.

20           b.     The elements of Filing of a False Tax Return, as charged in Count 2,  
21 in violation of Title 26, United States Code, Section 7206(1) are as follows:

22           First, the defendant made and signed a tax return for the year 2015 that he knew  
23 contained false information as to a material matter;

24           Second, the income tax return contained a written declaration that it was being  
25 signed subject to the penalties of perjury; and

26           Third, the defendant acted willfully.

27           4.     **The Penalties.** Defendant understands that the statutory penalties  
28 applicable to the offenses to which he is pleading guilty are as follows:

1           a.     For the offense of Wire Fraud, as charged in Count 1: A maximum  
2 term of imprisonment of twenty (20) years, a fine of up to two hundred and fifty thousand  
3 dollars (\$250,000.00), or twice the gross gain resulting from the fraud, a period of  
4 supervision following release from prison of up to three (3) years, and a mandatory  
5 special assessment of one hundred dollars (\$100.00).

6           b.     For the offense of Filing a False Tax Return, as charged in Count 2:  
7 a maximum term of imprisonment of three (3) years, a fine of up to two hundred and fifty  
8 thousand dollars (\$250,000), or twice the gross gain resulting from the offense, a period  
9 of supervision following release from prison of up to one year, and a mandatory special  
10 assessment of one hundred dollars (\$100.00).

11           If a probationary sentence is imposed, the probation period can be up to five (5)  
12 years. Defendant agrees that the special assessment shall be paid at or before the time of  
13 sentencing.

14           Defendant understands that supervised release is a period of time following  
15 imprisonment during which he will be subject to certain restrictive conditions and  
16 requirements. Defendant further understands that if supervised release is imposed and he  
17 violates one or more of the conditions or requirements, Defendant could be returned to  
18 prison for all or part of the term of supervised release that was originally imposed. This  
19 could result in Defendant's serving a total term of imprisonment greater than the statutory  
20 maximum stated above.

21           Defendant understands that as a part of any sentence, in addition to any term of  
22 imprisonment and/or fine that is imposed, the Court may order Defendant to pay  
23 restitution to any victim of the offense, as required by law.

24           Defendant agrees that any monetary penalty the Court imposes, including the  
25 special assessment, fine, costs, or restitution, is due and payable immediately and further  
26 agrees to submit a completed Financial Statement of Debtor form as requested by the  
27 United States Attorney's Office.  
28



1           **5. Rights Waived by Pleading Guilty.** Defendant understands that by  
 2 pleading guilty, he knowingly and voluntarily waives the following rights:

- 3           a. The right to plead not guilty and to persist in pleas of not guilty;
- 4           b. The right to a speedy and public trial before a jury of his peers;
- 5           c. The right to the effective assistance of counsel at trial, including, if  
 6 Defendant could not afford an attorney, the right to have the Court  
 7 appoint one for him;
- 8           d. The right to be presumed innocent until guilt has been established  
 9 beyond a reasonable doubt at trial;
- 10          e. The right to confront and cross-examine witnesses against Defendant  
 11 at trial;
- 12          f. The right to compel or subpoena witnesses to appear on his behalf at  
 13 trial;
- 14          g. The right to testify or to remain silent at trial, at which trial such  
 15 silence could not be used against Defendant; and
- 16          h. The right to appeal a finding of guilt or any pretrial rulings.

17           **6. Ultimate Sentence.** Defendant acknowledges that no one has promised or  
 18 guaranteed what sentence the Court will impose.

19           **7. Restitution.** Defendant shall make restitution to Washington State  
 20 Department of Revenue in the amount of nine million, four hundred ninety-nine  
 21 thousand, nine hundred and ninety-nine dollars (9,499,999), less any amount paid to the  
 22 Department of Revenue at or before sentencing for the unpaid tobacco taxes within the  
 23 scope of this Plea Agreement, including but not limited to any funds transferred to  
 24 Department of Revenue pursuant to order of the court in the related civil seizure  
 25 proceeding, MC17-174JPD. This restitution obligation to the Department of Revenue  
 26 will be joint and several with any other defendants convicted of the same scheme. Said  
 27 amount shall be due and payable immediately and shall be paid in accordance with a  
 28

1 schedule of payments as proposed by the United States Probation Office and ordered by  
2 the Court.

3       8.     **Loss Amount.** For purposes of determining the appropriate sentence, the  
4 parties agree that the loss amount related to the wire fraud scheme charged in Count One  
5 is nine million, four hundred ninety-nine thousand, nine hundred and ninety-nine dollars  
6 (\$9,499,999).

7       9.     **Tax Loss.** The United States and Defendant stipulate and agree that there  
8 is no federal tax loss for purposes of sentencing. Defendant understands that this Plea  
9 Agreement does not preclude the Internal Revenue Service from assessing and  
10 determining any additional civil tax, penalties, and/or interest that may be owed by  
11 Defendant.

12       10.    **Statement of Facts.** The parties agree on the following facts. Defendant  
13 admits he is guilty of the charged offenses:

14 **A. Introduction**

15           a.     TK Mac Enterprises, Inc. ("TK Mac") purchased and sold wholesale  
16 cigarette and non-cigarette tobacco products. TK Mac has been licensed with the  
17 Washington State Department of Revenue (WADOR) as a tobacco product distributor  
18 since September 2005. TK Mac had two retail locations, one in Federal Way,  
19 Washington ("TK Mac South"), and the other in Lynnwood, Washington ("TK Mac  
20 North").

21           b.     One Stop Shopping ("One Stop") was established in 2015.  
22 Washington State Secretary of State records listed D.T. as the governing person holding  
23 all offices of the corporation. One Stop had one retail location located in Lynnwood,  
24 Washington. One Stop sold tobacco products, cigarettes and general merchandise.

25           c.     From 2001 through at least April 19, 2017, TAE YOUNG KIM  
26 operated and managed TK Mac. Washington State Secretary of State records listed TAE  
27 YOUNG KIM as the governing person holding all offices of TK Mac. TAE YOUNG  
28 KIM shared in all business and financial decisions related to TK Mac and signed its  
corporate tax returns.

          d.     From no later than 2012 through April 19, 2017, H.K. operated as  
the true owner of TK Mac and One Stop. H.K. and TAE YOUNG KIM oversaw the  
business and financial operations of TK Mac.

          e.     Riverside Smoke Shop ("Riverside"), D&A Smoke Shop ("D&A")



1 and Valley Smoke Shop ("Valley") are commonly owned smoke shops located on the  
 2 Puyallup Indian Reservation (collectively "Tribal Smoke Shops"). At all relevant times,  
 3 A.P. controlled the Tribal Smoke Shops. At all relevant times, T.S. was the manager of  
 Riverside.

#### 4 **B. Wire Fraud Scheme**

5 f. Beginning no later than January 2014, and continuing through April  
 6 19, 2017 at Federal Way, within the Western District of Washington, and elsewhere,  
 7 TAE YOUNG KIM, H.K., A.P., T.S., and others, knowingly devised a scheme and  
 8 artifice to defraud the Washington State Department of Revenue (WADOR) and others,  
 and to obtain money and property by means of materially false and fraudulent pretenses,  
 representations and promises, as further described below.

9 g. The essence of the scheme and artifice to defraud was that TAE  
 10 YOUNG KIM and H.K. caused TK Mac to purchase chewing tobacco from the Tribal  
 11 Smoke Shops, located on the Puyallup Indian Reservation, and then caused the  
 12 submission of monthly Combined Excise Tax Returns (CETRs) to the Washington State  
 13 Department of Revenue (WADOR) on behalf of TK Mac, which drastically and  
 14 fraudulently understated the amount of chewing tobacco purchased from the Tribal  
 15 Smoke Ships, and which fraudulently claimed a tax credit for non-existent and sham  
 tobacco sales to Tribal Smoke Shops, both of which caused WADOR to levy and collect  
 far fewer tobacco excise taxes on TK Mac than those actually owed.

##### 16 **1. Tobacco Purchases and Sales**

17 h. It was part of the scheme and artifice to defraud that TAE YOUNG  
 18 KIM and H.K. caused TK Mac to purchase tobacco products, including chewing tobacco,  
 19 from the Tribal Smoke Shops, located on the Puyallup Indian Reservation, the majority  
 of which purchases were made in cash, and a minority of which purchases were made by  
 check.

20 i. The Tribal Smoke Shops and TK Mac maintained a record of the  
 21 check and cash purchases. The Tribal Smoke Shops provided separate invoices for the  
 22 tobacco purchased in cash and that purchased by check. H.K. and TAE YOUNG KIM  
 23 caused invoices for tobacco purchased with check to be maintained separately at TK Mac  
 24 from those showing tobacco purchased in cash. The purpose of the dual invoices and  
 this separation of invoices was to avoid detection of the fraud scheme in the event of an  
 audit.

25 j. It was further part of the scheme and artifice to defraud that  
 26 TAE YOUNG KIM and H.K. caused the tobacco purchased with cash not to be reported  
 to the WADOR for assessment of tax.

27 k. It was further part of the scheme and artifice to defraud that TAE  
 28 YOUNG KIM and H.K. caused TK Mac to sell tobacco products, including chewing  
 tobacco, from TK Mac to various retailers throughout the Puget Sound region, including

1 One Stop. A significant portion of these sales were conducted in cash.

2 1. It was further part of the scheme and artifice to defraud that TAE  
3 YOUNG KIM and H.K. purposefully avoided depositing cash receipts, including those  
4 from the sale of smokeless tobacco upon which the required state taxes had not been paid  
5 to WADOR, into TK Mac bank accounts and the reporting of TK Mac's cash receipts to  
6 WADOR for purposes of determining the tax owed.

7 m. TAE YOUNG KIM and H.K. caused cash proceeds from tobacco  
8 sales to be stored in a safe at TK Mac's Federal Way location, from which they were  
9 removed primarily by H.K. TAE YOUNG KIM and H.K. did not report all of TK Mac's  
10 cash receipts as wholesale receipts on TK Mac's Combined Excise Tax Returns.

## 11 **2. Fraudulent Cash-for-Check Swap**

12 m. It was further part of the scheme and artifice to defraud that TAE  
13 YOUNG KIM, H.K., A.P., T.S., and others known and unknown, devised and executed  
14 an arrangement whereby TK Mac would transport cash generated by TK Mac and One  
15 Stop from the sale of inventory, including but not limited to tobacco products on which  
16 the required taxes had not been paid, to Riverside Smoke Shop.

17 n. It was further part of the scheme and artifice to defraud that TK Mac  
18 would receive a check from Riverside or D&A in the same amount as the cash  
19 transported. The checks were signed by T.S. TAE YOUNG KIM created invoices  
20 showing purported sales of tobacco products from TK Mac to the Tribal Smoke Shops.  
21 The invoices matched amounts on the checks provided to TK Mac. The invoices were  
22 bogus; no tobacco changed hands in the transaction. The purpose of the false invoices  
23 was to substantiate the sham transactions in the event of an audit of TK Mac or the Tribal  
24 Smoke Shops.

25 o. TAE YOUNG KIM and H.K. caused the checks received from  
26 Riverside and D&A to be deposited into TK Mac's bank account.

27 p. It was further part of the scheme and artifice to defraud that TAE  
28 YOUNG KIM and H.K. fraudulently claimed the check payments from Riverside and  
D&A represented sales of tobacco products to a federally recognized Indian tribal  
tobacco store with on-reservation delivery. TAE YOUNG KIM and H.K. then claimed  
these payments as "credits" on TK Mac's CETRs.

## 3. **Submission of False CETRs and Payment of Tax**

o. It was further part of the scheme and artifice to defraud that TAE  
YOUNG KIM and H.K. caused the submission of monthly CETRs to WADOR on behalf  
of TK Mac, which understated the amount of tobacco products purchased and claimed a  
fraudulent tax credit, thereby causing significantly fewer taxes to be assessed than those  
actually owed.

p. It was further part of the scheme and artifice to defraud that TAE



1 YOUNG KIM and H.K. caused wire transfers to be made from TK Mac's business bank  
2 account to WADOR for the amount of taxes shown to be due based on the false CETRs,  
3 which wire transfers involved interstate wire transmissions to BBCN Bank servers.

4 q. As a result of the above-described scheme and artifice to defraud,  
5 TAE YOUNG KIM and H.K. caused TK Mac to avoid the payment of approximately  
6 \$9.5 million dollars in excise taxes owed to the State of Washington between  
7 January 1, 2014 and April 19, 2017.

#### 8 **4. Execution of the Scheme and Artifice to Defraud**

9 r. As a representative execution of the scheme, on or about April 28,  
10 2015, at Federal Way, within the Western District of Washington, and elsewhere, TAE  
11 YOUNG KIM, having devised a scheme and artifice to defraud, and to obtain money and  
12 property by means of materially false and fraudulent pretenses, representations, and  
13 promises, transmitted and caused to be transmitted by means of wire in interstate  
14 commerce, writings, signs, signals, pictures, and sounds for the purpose of executing  
15 such scheme or artifice: namely, a wire transfer of \$48,405.37 from TK Mac's  
16 Company's BBCN Bank Account No. xxxx-0995 to the Washington State Department of  
17 Revenue (WADOR) bank account, which wire transfer involved a wire transmission from  
18 Washington to another State.

#### 19 **C. TK Mac 2015 S-Corporation Tax Return**

20 t. During calendar year 2015, TK Mac had received gross receipts in  
21 the amount of at least \$20,991,190.12.

22 u. On or about September 15, 2016, TAE YOUNG KIM signed a false  
23 and fraudulent Form 1120S U.S. Income Tax Return for an S-Corporation for TK Mac  
24 for tax year 2015 under penalty of perjury. In that false return, TAE YOUNG KIM stated  
25 that TK Mac's gross receipts for calendar year 2015 were \$15,457,437.00. In fact, as he  
26 then and there knew, the gross receipts of TK Mac for calendar year 2015 were  
27 substantially in excess of the amount stated on the return. The gross receipts reported on  
28 the TK Mac 1120S tax return was a material matter.

v. TAE YOUNG KIM acted willfully in signing and aiding and  
abetting the preparation of the false tax return; that is, he acted in violation of a known  
legal duty.

11. **United States Sentencing Guidelines.** Defendant understands and  
acknowledges that the Court must consider the sentencing range calculated under the  
United States Sentencing Guidelines and possible departures under the Sentencing  
Guidelines together with the other factors set forth in Title 18, United States Code,  
Section 3553(a), including: (1) the nature and circumstances of the offenses; (2) the



1 history and characteristics of the defendant; (3) the need for the sentence to reflect the  
 2 seriousness of the offenses, to promote respect for the law, and to provide just  
 3 punishment for the offenses; (4) the need for the sentence to afford adequate deterrence to  
 4 criminal conduct; (5) the need for the sentence to protect the public from further crimes  
 5 of the defendant; (6) the need to provide the defendant with educational and vocational  
 6 training, medical care, or other correctional treatment in the most effective manner; (7)  
 7 the kinds of sentences available; (8) the need to provide restitution to victims; and (9) the  
 8 need to avoid unwarranted sentence disparity among defendants involved in similar  
 9 conduct who have similar records. Accordingly, Defendant understands and  
 10 acknowledges that:

11 a. The Court will determine applicable Defendant's Sentencing  
 12 Guidelines range at the time of sentencing;

13 b. After consideration of the Sentencing Guidelines and the factors in  
 14 18 U.S.C. 3553(a), the Court may impose any sentence authorized by law, up to the  
 15 maximum term authorized by law;

16 c. The Court is not bound by any recommendation regarding the  
 17 sentence to be imposed, or by any calculation or estimation of the Sentencing Guidelines  
 18 range offered by the parties or the United States Probation Department, or by any  
 19 stipulations or agreements between the parties in this Plea Agreement; and

20 d. Defendant may not withdraw his guilty pleas solely because of the  
 21 sentence imposed by the Court.

22 12. **Acceptance of Responsibility.** At sentencing, if the district court  
 23 concludes Defendant qualifies for a downward adjustment acceptance for acceptance of  
 24 responsibility pursuant to USSG § 3E1.1(a) and the defendant's offense level is 16 or  
 25 greater, the United States will make the motion necessary to permit the district court to  
 26 decrease the total offense level by three (3) levels pursuant to USSG §§ 3E1.1(a) and (b),  
 27 because Defendant has assisted the United States by timely notifying the United States of  
 28 his intention to plead guilty, thereby permitting the United States to avoid preparing for

1 trial and permitting the Court to allocate its resources efficiently.

2 13. **Sentencing Factors.** The parties agree that the following Sentencing  
3 Guidelines provisions apply to this case:

4 a. The parties agree that Counts One and Two should be grouped for  
5 purposes of the Guidelines, pursuant to USSG § 3D1.2. Count One (Wire Fraud)  
6 produces the highest offense level, therefore, the parties agree that guideline 2B1.1  
7 applies to the grouped counts. *See* USSG § 3D1.3.

8 b. The parties agree that the base offense level for wire fraud is 7  
9 pursuant to USSG § 2B1.1(a)(1).

10 c. The parties agree that the base offense level should be increased by  
11 18 levels for a loss amount greater than three million, five hundred thousand dollars  
12 (\$3,500,000), but less than nine million, five hundred thousand dollars (\$9,500,000),  
13 pursuant to USSG § 2B1.1(b)(1)(J).

14 d. The parties agree that the base offense level should be increased by 2  
15 levels because the conduct involved sophisticated means, pursuant to USSG §  
16 2B1.1(b)(10)(c).

17 e. The parties agree that the defendant's offense level should be  
18 increased by three levels because the defendant was the manager or supervisor of  
19 criminal activity involving five or more participants or that was otherwise extensive,  
20 pursuant to USSG § 3B1.1(b).

21 f. The parties agree that the defendant's offense level should be  
22 decreased by three levels, pursuant to USSG § 3E1.1, as further described in  
23 paragraph 12.

24 The parties agree they are free to present arguments regarding the applicability of  
25 all other provisions of the United States Sentencing Guidelines. Defendant understands,  
26 however, that at the time of sentencing, the Court is free to reject these stipulated  
27 adjustments, and is further free to apply additional downward or upward adjustments in  
28 determining Defendant's Sentencing Guidelines range.

14. **Forfeiture of Contraband.** Defendant agrees that if any law enforcement  
agency seized any firearms or other illegal contraband that was in Defendant's direct or  
indirect control, Defendant consents to the forfeiture, official use, and/or destruction of  
said firearms or contraband by any law enforcement agency involved in the seizure of  
these items.



1           15.   **Non-Prosecution of Additional Offenses.** As part of this Plea Agreement,  
 2 the United States Attorney's Office for the Western District of Washington agrees not to  
 3 prosecute Defendant for any additional offenses known to it as of the time of this  
 4 Agreement that are based upon evidence in its possession at this time, and that arise out  
 5 of the conduct giving rise to this investigation. In this regard, Defendant recognizes the  
 6 United States has agreed not to prosecute all of the criminal charges the evidence  
 7 establishes were committed by Defendant solely because of the promises made by  
 8 Defendant in this Agreement. Defendant agrees, however, that for purposes of preparing  
 9 the Presentence Report, the United States Attorney's Office will provide the United  
 10 States Probation Office with evidence of all conduct committed by Defendant.

11           Defendant agrees that any charges to be dismissed before or at the time of  
 12 sentencing were substantially justified in light of the evidence available to the United  
 13 States, were not vexatious, frivolous or taken in bad faith, and do not provide Defendant  
 14 with a basis for any future claims under the "Hyde Amendment," Pub. L. No. 105-119  
 15 (1997).

16           16.   **Breach, Waiver, and Post-Plea Conduct.** Defendant agrees that if  
 17 Defendant breaches this Plea Agreement, the United States may withdraw from this Plea  
 18 Agreement and Defendant may be prosecuted for all offenses for which the United States  
 19 has evidence. Defendant agrees not to oppose any steps taken by the United States to  
 20 nullify this Plea Agreement, including the filing of a motion to withdraw from the Plea  
 21 Agreement. Defendant also agrees that if Defendant is in breach of this Plea Agreement,  
 22 Defendant has waived any objection to the re-institution of any charges in the Indictment  
 23 that were previously dismissed or any additional charges that had not been prosecuted.

24           Defendant further understands that if, after the date of this Agreement, Defendant  
 25 should engage in illegal conduct, or conduct that violates any conditions of release,  
 26 (examples of which include, but are not limited to, obstruction of justice, failure to appear  
 27 for a court proceeding, criminal conduct while pending sentencing, and false statements  
 28 to law enforcement agents, the Pretrial Services Officer, Probation Officer, or Court), the

1 United States is free under this Agreement to file additional charges against Defendant or  
2 to seek a sentence that takes such conduct into consideration by requesting the Court to  
3 apply additional adjustments or enhancements in its Sentencing Guidelines calculations  
4 in order to increase the applicable advisory Guidelines range, and/or by seeking an  
5 upward departure or variance from the calculated advisory Guidelines range. Under  
6 these circumstances, the United States is free to seek such adjustments, enhancements,  
7 departures, and/or variances even if otherwise precluded by the terms of the plea  
8 agreement.

9       **17. Waiver of Appeal.** Defendant acknowledges that by entering the guilty  
10 pleas required by this plea agreement, Defendant waives all rights to appeal from  
11 Defendant's conviction and any pretrial rulings of the court. Defendant further agrees  
12 that, provided the court imposes a custodial sentence that is within or below the  
13 Sentencing Guidelines range (or the statutory mandatory minimum, if greater than the  
14 Guidelines range) as determined by the court at the time of sentencing, Defendant waives  
15 to the full extent of the law:

16       a. Any right conferred by Title 18, United States Code, Section 3742 to appeal  
17 the sentence, including any restitution order imposed; and

18       b. Any right to bring a collateral attack against the conviction and sentence,  
19 including any restitution order imposed, except as it may relate to the effectiveness of  
20 legal representation.

21       This waiver, however, does not preclude Defendant from bringing an appropriate  
22 motion pursuant to 28 U.S.C. § 2241, to address the conditions of his confinement or the  
23 decisions of the Bureau of Prisons regarding the execution of his sentence.

24       If Defendant breaches this Plea Agreement at any time by appealing or collaterally  
25 attacking (except as to effectiveness of legal representation) the conviction or sentence in  
26 any way, the United States may prosecute Defendant for any counts, including those with  
27 mandatory minimum sentences, that were dismissed or not charged pursuant to this Plea  
28 Agreement.



1        18.    **Voluntariness of Pleas.** Defendant agrees that he has entered into this Plea  
 2 Agreement freely and voluntarily and that no threats or promises, other than the promises  
 3 contained in this Plea Agreement, were made to induce Defendant to enter his pleas of  
 4 guilty.

5        19.    **Statute of Limitations.** In the event this Agreement is not accepted by the  
 6 Court for any reason, or Defendant has breached any of the terms of this Plea Agreement,  
 7 the statute of limitations shall be deemed to have been tolled from the date of the Plea  
 8 Agreement to: (1) thirty (30) days following the date of non-acceptance of the Plea  
 9 Agreement by the Court; or (2) thirty (30) days following the date on which a breach of  
 10 the Plea Agreement by Defendant is discovered by the United States Attorney's Office.

11        20.    **Completeness of Agreement.** The United States and Defendant  
 12 acknowledge that, except as to certain matters set forth during the plea colloquy in open  
 13 court, these terms constitute the entire Plea Agreement between the parties. This  
 14 Agreement binds only the United States Attorney's Office for the Western District of  
 15 Washington. It does not bind any other United States Attorney's Office or any other  
 16 office or agency of the United States, or any state or local prosecutor.

17        Dated this 16<sup>th</sup> day of January, 2019.



TAE YOUNG KIM  
 Defendant



ROBERT MCCALLUM  
 Attorney for Defendant



MATTHEW DIGGS  
 Assistant United States Attorney